



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बोरवार, 30 मई, 1974/9 ज्येष्ठ, 1896

GOVERNMENT OF HIMACHAL PRADESH

EXCISE AND TAXATION DEPARTMENT NOTIFICATIONS

Simla-2, the 29th May, 1974

No. 1-15/73-E&T (Sectt.).—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh General Sales Tax (Amendment) Act, 1974 (Act No. 14 of 1974), the Governor, Himachal Pradesh hereby appoints the 1st day of June, 1974 as the date on which the provisions of the said Act shall come into force.

Simla-2, the 29th May, 1974

No. 1-15/73-E&T (Sectt.).—In supersession of all previous notifications issued in this behalf and in exercise of the powers conferred on him by section 6 of the Himachal Pradesh General Sales Tax Act, 1968, the Governor of Himachal Pradesh is pleased to direct that there shall be levied on the taxable turnover of a dealer with effect from 1st June, 1974, a tax at the rate of seven paise in a rupee:—

Provided that—

- (1) the rate of tax on luxury goods specified in Schedule 'A' to the said Act, except those specified in entries 9, 22, 23 and 24 of the said schedule, shall be ten paise in a rupee;

- (2) the rate of tax on luxury goods specified in entries 9, 22, 23 and 24 of Schedule 'A' to the said Act shall be eight paise in a rupee;
- (3) the rate of tax on the purchase of goods specified in Schedule 'C' to the said Act shall be two paise in a rupee;
- (4) the rate of tax on ornaments and jewellery (other than the jewellery containing precious, semi-precious and artificial semi-precious stones) shall be two paise in a rupee;
- (5) the rate of tax on bullion and specie shall be half paise in a rupee;
- (6) the rate of tax on tractors shall be one hundred rupees per tractor;
- (7) the rate of tax on all types of yarn other than knitting wool and cotton yarn, shall be one paise in a rupee;
- (8) the rate of tax on the sale of any goods made to Government of India or any State Government shall be three paise in a rupee, provided a certificate in the following form in respect of such sale is furnished by the dealer to the Assessing Authority:—

CERTIFICATE

(To be used when making purchases by Government not being a registered dealer)

Original

Duplicate

Name of issuing Department**

Name of issuing Department**

(Whether State Government or Government of India)

(Whether State Government or Government of India).

Name and address of office of issue.

Name and address of office of issue.

To

To

.....(Seller)

.....(Seller)

.....†
Certified that the goods** ordered for in
our purchase order.

.....†
Certified that the goods** ordered for
in our purchase order.

No.....
dated.....

No.....
dated.....

Purchased from you as per *bill/cash
memo stated below.

Purchased from you as per *bill/cash
memo stated below.

Supplied under your challan No.....

Supplied under your challan No.....

dated.....

dated.....

are purchased by or on behalf of the
department of.....

are purchased by or on behalf of the
department of.....

Signature.....

Signature.....

Date: designation of the authorised officer
of the Department %

Date: Designation of the authorised
officer of the Department %

Seal of the authorised officer of the depart-
ment.

Seal of the authorised officer of the
Department.

**Strike out whichever is not applicable.

**Strike out whichever is not applicable.

†Name and complete address of the seller
together with his registration certificate
number.

†Name and complete address of the
seller together with his registration
certificate number.

*Particulars of Bill/Cash Memo.

*Particulars of Bill/Cash Memo.

Dated.....No.....

Dated.....No.....

Amount.....

Amount.....

(Note: to be furnished by the selling dealer).

(Note: to be retained by the purchasing
Government Department).

%Authorised Officer means an Officer
authorised to make a purchase on behalf
of the Government.

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authorised to make a purchase on
behalf of the Government.

- (9) the rate of tax on ready-made sewn garments made out of hand-loom or mill-made cloth excluding fur coats and garments prepared out of pure silk cloth but including umbrella cloth covers and pillow covers except when made out of pure silk cloth, shall be two paise in a rupee;
- (10) the rate of tax on the cotton waste and cotton yarn waste shall be two paise in a rupee;
- (11) the rate of tax on wheat and its flour including Maida and Suji, maize and its flour, bajra and its flour, barley and its flour, rice and paddy, gram, dal gram, gram flour, churi (wand), mung and dal mung, mash and dal mash, moth and dal moth, masoor and dal masoor, malka masoor and dal malka masoor, arhar and dal arhar, jowar and its flour, gowara and its flour, dried pea, its dal and flour, shall be one and half paise in a rupee.

P. K. MATTOO,
Secretary.

उप-नियन्त्रक, मुद्रण तथा लेखन-सामग्री, हिमाचल प्रदेश, शिमला-3 द्वारा मुद्रित तथा प्रकाशित ।